

S-E-C-R-E-T

OFFICE OF FINANCE INSTRUCTION SHEET
No. 47

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REMOVE			INSERT			EXPLANATION
ISSUANCE NOS.	PAGE NOS.	DATE	ISSUANCE NOS.	PAGE NOS.	DATE	
			OFI 138	1&2	4/28/71	The attached OFI 138 establishes, effective 1 May 1971, the revised procedures for control and vouchering of incoming T/A's which were discussed in the memorandum for Chiefs of various B&F offices from the Director of Finance, dated 23 March 1971.

Approved:



Acting Director of Finance

April 28, 1971
DATE

Distribution: Regular

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SECRET

28 April 1971

OFFICE OF FINANCE INSTRUCTION NO. 138

SUBJECT : General - Transfers of Accounts (T/A's)

Specific - Document Control and Vouchering
Incoming T/A's

1. PURPOSE

This Instruction establishes a procedure for the document control and vouchering of incoming T/A's.

2. PROCEDURES AND RESPONSIBILITIES

a. B&F Offices shall:

- (1) Maintain a document control through the use of Form 238, Document Control, for all T/A's received.
- (2) Voucher T/A's for transactions for which directly responsible.
- (3) Forward T/A's for transactions for which others are responsible to other B&F offices or Office of Finance (Accounts Division) as appropriate.
- (4) Provide immediate advice to the Clearance Officer in the C&L Division when the T/A involves a resignee.
- (5) Monitor listings for Account 1507, Advances to Stations - Transfers Issued by Field Stations to Headquarters, and take action or request action as necessary for all transactions listed for stations for which accountings are processed by the B&F office.

b. Accounts Division shall:

- (1) Maintain a document control through the use of Form 238, Document Control, for all T/A's received.

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GROUP I
Excluded from automatic
downgrading and
declassification

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SUBJECT : General - Transfers of Accounts (T/A's)

- (2) Voucher T/A's received or distribute to responsible offices for vouchering, as appropriate.
- (3) Monitor listings for Account 1507 and take action or request action as necessary for all transactions listed for stations for which accountings are processed by Accounts Division.

c. Other Office of Finance Divisions shall:

Voucher all T/A's received for transactions for which they are responsible.

3. ACCOUNTING ENTRIES

a. T/A's received at headquarters:

Debit or Credit - Appropriate account for the transaction involved (e.g., 1441, 1442, 4241, etc.)

Credit or Debit - Account 1507, Advances to Stations -
Transfers Issued by Field Stations to
Headquarters

b. Station accountings, for T/A's to headquarters:

Debit or Credit - Account 1501, Advances to Stations -
Acknowledged

Credit or Debit - Account 1507, Advances to Stations -
Transfers Issued by Field Stations to
Headquarters

4. EFFECTIVE DATE

The procedures set forth in this Instruction will be effective for all T/A's received on or after 1 May 1971 or for vouchers to be dated on or after 1 May 1971, as applicable.


THOMAS B. TYLE
Acting Director of Finance

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